GEOFFREY S. WAY, Chief Counsel TODD M. BAILEY, Tax Counsel IV

Sale Approval Hearing Date: June 30, 2009 at 9:45 a.m. Sale Motion Objection Deadline: June 19, 2009, 5:00 p.m.

CALIFORNIA FRANCHISE TAX BOARD

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Rancho Cordova, CA 95741-1720

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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re:

GENERAL MOTORS CORP., et al.,

Debtors.

CHAPTER 11

Case No. 09-50026 (REG)

(Jointly Administered)

CERTIFICATE OF SERVICE

I certify that on June 18, 2009, I caused to be electronically filed the California Franchise Tax Board's Limited Objection to Debtors' § 363 Sale Motion, which will result in notification of such filing being sent to all ECF participants in these cases. In addition, on June 18, 2009, I caused to be sent by overnight mail a copy of such limited objection to the following parties so as to be received no later than June 19, 2009 at 5:00 p.m. (Eastern time):

- (a) Weil, Gotshal & Manges LLP
 Attn: Harvey R. Miller, Esq.,
 Stephen Karotkin, Esq. and
 Joseph H. Smolinsky, Esq.
 767 Fifth Avenue
 New York, NY 10153
 (Attorneys for Debtors)
- (b) Cadwalader, Wickersham & Taft LLP Attn: John J. Rapisardi, Esq. One World Financial Center New York, NY 10281 (Attorneys for the Purchaser)
- (c) Miller, Johnson, Snell
 & Commiskey PLC
 Attn: Robert D. Wolford, Esq.
 250 Munroe Avenue, N.W., Ste. 800
 Grand Rapids, MI 49503
 (Attorneys for the Creditors Committee)
- (d) Cleary Gottlieb Steen & Hamilton LLP Attn: James L. Bromley, Esq. One Liberty Plaza New York, NY 10006 (Attorneys for the UAW)

- (e) Cohen, Weiss and Simon, LLP Attn: Babette Ceccotti, Esq. 330 W. 42nd Street New York, NY 10036 (Attorneys for UAW)
- (g) Office of the United States Trustee for the Southern District of New York Attn: Diana G. Adams, Esq.
 33 Whitehall Street, 21st Floor New York, NY 10004
- (i) U.S. Treasury
 Attn: Matthews Feldman, Esq.
 Room 2312
 1500 Pennsylvania Ave., N.W.
 Washington, DC 20220

Dated: Sacramento, California June 18, 2009

- (f) Vedder Price, P.C.
 Attn: Michael J. Edelmann, Esq.
 and Michael L. Schein, Esq.
 1633 Broadway, 47th Floor
 New York, NY 10019
 (Attorneys for Export Development
 Canada)
- U.S. Attorney's Office, S.D.N.Y.
 Attn: David S. Jones, Esq.
 and Matthew L. Schwartz, Esq.
 86 Chambers Street, Third Floor
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CALIFORNIA FRANCHISE TAX BOARD GEOFFREY S. WAY, Chief Counsel

/s/ Todd M. Bailey
TODD M. BAILEY, Tax Counsel IV

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Attorneys for California Franchise Tax Board